



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.511.1

MAY 31, 2022

EFFECTIVE DATE

(05-31-2022)

PURPOSE

- (1) This transmits the revised IRM 6.511.1, Position Management and Classification Policy and Operational Guidance.
- (2) IRM 6.511.1 provides Servicewide policy and guidance on the position management and classification (PM/C) program.
- (3) This IRM must be read and interpreted according to pertinent law, government-wide regulations, Treasury Human Capital Directives and issuances, Comptroller General Decisions, and the Office of Personnel Management (OPM) Guidance, as relevant.
- (4) For employees in the bargaining unit (BU), appropriate negotiated agreement provisions relating to subjects contained herein should also be reviewed.

MATERIAL CHANGES

- (1) IRM 6.511.1, Editorial revisions were made throughout this IRM, including modifications for clarity and removal of standard operating procedures.
- (2) IRM 6.511.1, Program Scope and Objectives added per mandatory requirement by the Office of Servicewide Policy, Directives and Electronic Research (SPDER).
- (3) IRM 6.511.1.2, Policy Provisions and Applicability merged and updated to more accurately describe statutory and regulatory provisions.
- (4) IRM 6.511.1.4, Program Responsibility updated to clarify roles and responsibilities of PM/C, executives, managers, supervisors, and employees.
- (5) IRM 6.511.1.6.4.1, Organizational Changes updated to add six (6) month requirement between changes to allow for change management tolerance and time to analyze implemented changes.
- (6) IRM 6.511.1.6.4.2, Controlling Positions updated to add requirements to reduce misuse of generic position descriptions (PDs) and prevent unnecessary grade creep.
- (7) IRM 6.511.1.6.4.4, Organization of Duties and Responsibilities into Positions and Organizational Entities updated to prevent excessive management layering.
- (8) IRM 6.511.1.6.4.5, Assignment of Higher-Graded Work updated to reduce/prevent claims of higher graded duties, misuse of PDs and coordination with PM/C on PD modifications.
- (9) IRM 6.511.1.6.4.9, Establishment of Full Assistant/Deputy Positions updated to require coordination with PM/C office to establish such positions to prevent misuse.
- (10) IRM 6.511.1.6.4.11, Impact of the Person on the Job (Incumbent-Only Position) updated to remove reference to Embedded HR Office as this is not a requirement.
- (11) IRM 6.511.1.7.3, Delegation of Authority updated to add new delegation order.
- (12) IRM 6.511.1.7.4, General Principles updated to reiterate responsibility of management to assign work commensurate with appropriate grade levels.

- (13) IRM 6.511.1.8.1, Role of the Human Resources Staffs in Organizational Change Initiatives updated to define PM/C role in organization change initiatives.
- (14) IRM 6.511.1.8.3, Workload Studies updated to include requirement when requesting grade level increases to full working levels (FWL) of positions.
- (15) IRM 6.511.1.8.3.1, Workload Studies (Operational Guidance) removed as this describes standard operating procedures.
- (16) IRM 6.511.1.8.4, Span of Control (SOC) renamed and updated IRS SOC targets and requirement that first level groups will not be established or maintained with less than 5 subordinates.
- (17) IRM 6.511.1.8.4.2, SOC (Operational Guidance) Exhibit added to identify Campus, Non-Campus, and Headquarter organizations.
- (18) IRM 6.511.1.8.5, PDs updated to add requirement of PD reviews at least every five (5) years and removed PD Digest link.
- (19) IRM 6.511.1.8.5.1, Responsibilities for the Preparation and Classification of PDs updated requirement for business units to coordinate with PM/C the use of PDs not classified for their organization and identify PM/Cs responsibility for determining all data elements associated with the position.
- (20) IRM 6.511.1.8.5.1.1, Preparation and Classification of PDs (Operational Guidance) was removed as this describes standard operating procedures.
- (21) IRM 6.511.1.8.5.2, Evaluation Statements updated to remove standard operating procedures and describes purpose of evaluation statement.
- (22) IRM 6.511.1.8.5.2.1, Evaluation Statements (Operational Guidance) was removed as this describes standard operating procedures.
- (23) IRM 6.511.1.8.6, Desk Audits updated to describe purpose of a desk audit.
- (24) IRM 6.511.1.8.6.1, Desk Audits (Operational Guidance) updated to further define desk audit process.
- (25) IRM 6.511.1.8.7, Position Review Program (PRP) updated to add the various reviews used to meet PRP requirements.
- (26) IRM 6.511.1.8.7.1, Position Review Program (Operational Guidance) was removed as this describes standard operating procedures.
- (27) IRM 6.511.1.8.8, Draft and New Position Classification Standards updated to eliminate operational guidance.
- (28) IRM 6.511.8.8.1, Draft and New Position Classification Standards (Operating Guidance) was removed as this describes standard operating procedures.
- (29) IRM 6.511.1.8.9, Position Classification Appeals updated to clarify OPM rendered decisions are binding on the agency and the Associate Director, PM/C adjudicates all IRS appeals.
- (30) IRM 6.511.1.8.9.1, Classification Appeals (Operational Guidance) updated to include filing requirements.
- (31) IRM 6.511.1.8.11, Upgrade of Positions updated to add accretion of higher-graded duties criteria.
- (32) IRM 6.511.1.8.12, Accretion of Higher-Graded Duties updated to include requirements to pursue higher-graded duties claims.

- (33) IRM 6.511.1.8.12.1, Accretion of Higher-Graded Duties (Operational Guidance) was removed as this describes standard operating procedures.
- (34) IRM 6.511.1.8.13, Designation and Use of Management Official and Confidential Positions updated to discontinue previous practice of 12 month reviews as no longer applicable.
- (35) IRM 6.511.1.8.13.1, Designation and Use of Management Official and Confidential Positions (Operational Guidance) was removed as this describes standard operating procedures.
- (36) IRM 6.511.1.8.14, Developmental or Trainee Lead and Management Positions updated to eliminate possibility of supervisory career ladders.
- (37) IRM 6.511.1.8.15, Career Ladder for Above FWL Positions updated to eliminate use of career ladder positions for above FWL positions.
- (38) IRM 6.511.1.8.17, Unclassified Duties updated to include reference to applicable IRM.
- (39) IRM 6.511.1.8.18, Position Management and Classification Web Sites updated web links and eliminated redundant or non-functioning web links.
- (40) Exhibit 6.511.1-1, Servicewide SOC Organizational Definitions was added and includes updated SOC targets and organization definitions.
- (41) Exhibit 6.511.1-2, 6.511.1-3, and 6.511.1-4 removed.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.511.1 issued March 29, 2010.

AUDIENCE

All business units and functions

Kevin Q. McIver
IRS Human Capital Officer

6.511.1

Position Management and Classification Policy and Operational Guidance

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- 6.511.1-1 Servicewide SOC Organizational Definitions

6.511.1.1
(05-31-2022)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides program policy and guidance for Position Management and Classification (PM/C) at the Internal Revenue Service (IRS).
- (2) **Audience:** The policies contained in this IRM apply to all IRS business units and functions.
- (3) **Policy Owner:** The IRS Human Capital Officer; Director, Policy and Compliance.
- (4) **Program Owner:** Talent Acquisition, Associate Director, Position Management and Classification Office.
- (5) **Program Goals:** Administer the PM/C Program according to legal and regulatory requirements.

6.511.1.2
(05-31-2022)
Authority

- (1) **Law:** Title 5, United States Code (USC), Classification, Chapter 51, sections 5101 to 5115 and Chapter 53, section 5346 at: <https://www.law.cornell.edu/uscode/text/5/part-III/subpart-D/chapter-51>
- (2) **Regulation:** Code of Federal Regulations (CFR), Classification under the General Schedule, Part 511, subpart 511.101 to 511.203 and Part 532, Subpart F at: <https://www.law.cornell.edu/cfr/text/5/part-511>
- (3) **Treasury Human Resources Issuance:** Position Management and Classification, TN-18-002 at: <https://my.treas.gov/Collab/dashr/supportdocs/Position%20Management%20and%20Classification%20Policy%20Final.pdf#search=TN%2D18%2D002>
- (4) **Delegation of Authority:** Servicewide Delegation Order 6-26, Classify Positions in the IRS at: <http://irm.web.irs.gov/Part1/Chapter2/Section2/IRM1.2.2.aspx#1.2.2.7.16>
- (5) Provisions of this IRM apply to all IRS positions in the General Schedule (GS), associated paybands and Wage Board pay systems.

6.511.1.3
(03-19-2010)
Objectives of the IRS Position Management and Classification Program

- (1) Establish a position structure which delivers work appropriately balanced among quantity, quality, and cost by:
 - a. Achieving work unit effectiveness with a minimum of supervisory and staff resources;
 - b. Clustering grade-controlling duties into the minimum number of positions; and
 - c. Reconfiguring position structures to achieve cost-effective operations.
- (2) Ensure that jobs are accurately classified according to OPM position classification standards and supplementing IRS classification guides by using descriptions which distinguish each position's title, series, and grade and serve as an effective aid in human capital decisions.
- (3) Establish a position structure consistent with employee skill and development objectives while maintaining a cost-effective operation.

6.511.1.4
(05-31-2022)

**Roles and
Responsibilities**

- (1) The IRS Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for PM/C.
- (2) The HCO, Talent Acquisition, PM/C Office is responsible for administering the PM/C program by:
 - a. Developing and coordinating the Service's PM/C program;
 - b. Developing and providing PM/C plans and program goals;
 - c. Developing and issuing PM/C operational and policy guidance/instructions;
 - d. Conducting regular reviews of positions/organizations according to statutory and regulatory guidance to ensure sound position management principles and classification law are upheld;
 - e. Developing classification guides and classifying/issuing PDs;
 - f. Regularly reviewing active PDs that are five (5) years old (and older) for possible modification and/or necessary action;
 - g. Maintaining IRS repository of all PDs and associated files;
 - h. Maintaining master record data in applicable personnel systems and executing changes as necessary;
 - i. Reviewing/applying draft and new OPM position classification standards and guidance to all covered positions;
 - j. Serving as the agency position classification appeals office; and
 - k. Providing PM/C training to new managers.
- (3) All executives, managers, and supervisors that have day-to-day operational responsibility should:
 - a. Understand the general principles and procedures of PM/C and be able to explain them to their employees;
 - b. Establish and keep only those positions necessary to accomplish the mission in the most effective, efficient, and economical manner;
 - c. Structure positions clearly to avoid overlapping of duties or fragmentation of work, and concentrate higher level duties in as few positions as possible;
 - d. Identify the duties and responsibilities of positions under their supervision and ensure that positions are accurately described;
 - e. Modify PDs to reflect significant changes in an existing position or develop new PDs as necessary;
 - f. Provide a copy of the appropriate PD to each employee after signing the supervisory certification;
 - g. Initiate classification actions;
 - h. Provide position classification appeal rights to employees;
 - i. Follow established procedures when responding to employee position classification complaints or appeals; and
 - j. Ensure that the PD is associated with the correct performance plan (e.g., critical job elements, responsibilities and commitments) when issued to an employee.
- (4) Employees should:
 - a. Review their PD to ensure that it accurately reflects the duties they are performing;
 - b. Raise discrepancies between the PD and the work with their immediate manager; and
 - c. Recognize their role within the organization.

- 6.511.1.5
(03-19-2010)
Relationship of Position Management to Position Classification
- (1) Position management is essentially a responsibility of line management and manifests itself in the way in which management combines duties and responsibilities, assigns work, and establishes organizations. Position management is reflected in the way management elects to formulate jobs and structure organizational entities. As such, position management encompasses position classification and supports the framework upon which position classifications are based.
 - (2) Position classification is the application of governmentwide job standards and classification principles to positions in order to establish the proper pay plan, title, series, and grade (all of which contribute to a position's rate of pay) by dealing with duties, responsibilities, and work assigned by management in an organization structure established by management.
 - (3) The position classification process is not complete until and unless adequate consideration is given to position management, both by those authorized to effect changes in organization and job structure and by those authorized to classify the positions thereby affected.
 - (4) As a result, position management, rather than position classification, is the dominant element influencing how an organization approaches the maximum possible use of human resources, particularly in terms of financial resources.
 - (5) While determining job content and organizational structure is the responsibility of line management, support entities (including human resources staff, finance personnel, and advisory analysts) play a key role in advising and assisting management in carrying out these responsibilities in line with sound position management concepts. A full and open partnership should exist between line management and staff personnel in weighing the position management and classification impact and consequences of proposals affecting organization, work assignment, and changes in job content.
- 6.511.1.6
(03-19-2010)
Position Management Program
- (1) This section describes the Position Management Program objectives, responsibilities, and principles.
- 6.511.1.6.1
(03-19-2010)
Definition
- (1) Position management is the assignment of work to positions within an existing or planned organization in a manner that will best achieve mission goals, efficiency of operations, and effective employee utilization within approved resource levels, while also promoting employee development.
- 6.511.1.6.2
(03-19-2010)
Purpose of Position Management
- (1) The purpose of position management is to ensure efficiency and economy in attaining the objectives of the Service through maximum use of human resources. However, in all cases, the cost of an action should be weighed in terms of the benefits derived. Long-range benefits may, in some instances, override considerations of immediate costs. Continual cooperation between line managers and PM/C specialists is vital to ensure that all aspects of position management principles and concepts are explored.
 - (2) The objectives of position management are:

- a. To establish a position structure which will best serve organizational and program needs by providing optimum balance among such factors as economy, efficiency, skills utilization, employee motivation, and employee development;
- b. To contribute to employee productivity by appropriate use of positions, including supervisory and administrative support positions;
- c. To ensure that the duties and responsibilities of each position are clearly delineated, do not conflict with the duties of other positions, and serve as an effective aid in recruitment, placement, career progression, performance appraisals, and awards;
- d. To eliminate unwarranted fragmentation of grade-controlling duties;
- e. To ensure that jobs are accurately classified according to OPM position classification standards and supplementing IRS classification guides;
- f. To abolish vacant positions if their duties can be redistributed or eliminated without seriously affecting the accomplishment of essential functions;
- g. To lend maximum support to equal employment opportunity, upward mobility, and competitive merit placement programs through establishment of effective job structures; and
- h. To accomplish effective analysis and ensure that PDs are current, specific, and accurate.

(3) Position management affects:

- a. Work outcomes;
- b. Customer satisfaction;
- c. Cost of operations; and
- d. Employee satisfaction.

(4) The position management program directly affects balanced measures outcomes.

6.511.1.6.3
(03-19-2010)
Responsibilities

- (1) Division Commissioners (or equivalent level) have primary responsibility for the Position Management Program. They are responsible for ensuring that their subordinate managers, supervisors, and staffs coordinate efforts toward optimum staff utilization, and ensure adherence to the principles outlined in this manual.
- (2) The IRS Human Capital Officer is responsible for developing, advocating, implementing, evaluating, and monitoring Position Management Program policies and operational objectives for the IRS.
- (3) Other managers and supervisors have primary responsibility for the exercise of position management by determining the duties and responsibilities to be assigned to individual positions; determining whether positions should be established, abolished, or changed; determining the number and types of positions necessary to accomplish the work of the organization; and determining how to best organize the work and positions to achieve an optimal organizational structure. Position management decisions must take into consideration the availability of financial and human resources in addition to the utilization and development of employee skills.

6.511.1.6.4
(03-19-2010)
General Principles

- (1) General principles that can be used as guideposts when making position management decisions are identified in the following:

- 6.511.1.6.4.1
(05-31-2022)
Organizational Changes
- (1) Organizational changes should improve the effectiveness and/or efficiency of an organization. They should produce efficiency and economy through the optimum use of staff, while effectively accomplishing the organization's goals and objectives. The cost of proposed changes should be weighed in terms of benefits derived. Reducing unnecessary subdivisions, supervisory levels, and positions will often accelerate workflow by broadening supervisory SOC, reducing the number of reviews, and shortening lines of communication and decision-making. Such changes will take place no sooner than six (6) months from previous changes impacting the same organizational areas, allowing time to evaluate changes for effectiveness.
- 6.511.1.6.4.2
(05-31-2022)
Controlling Positions
- (1) Continuing efforts should be made to obtain or devise equipment, processes, or work methods which enable the accomplishment of the Service's objectives more efficiently while keeping staffing to a minimum by:
- a. Coordinating recruitment actions and PD use with the PM/C Office;
 - b. Ensuring PDs are accurate descriptions of work actually performed; and
 - c. Corporate oversight over the number of high graded positions (i.e., GS-14 and GS-15).
- 6.511.1.6.4.3
(03-19-2010)
Movements of Employees
- (1) Assignments or reassignments of subordinates to supervisors should be based strictly upon the needs of the supervisor's work program, rather than the effect of additional employees on the supervisor's grade. For example, additional higher-grade employees should not be assigned to a group supervisor merely to permit the upgrading of the group supervisor's position.
- 6.511.1.6.4.4
(05-31-2022)
Organization of Duties and Responsibilities into Positions and Organizational Entities
- (1) Clerical support duties should not be assigned to non-clerical positions to the extent possible.
- (2) Unless higher-graded duties are assigned for developmental purposes, employees must be assigned only those duties and responsibilities appropriate to the grades of their positions.
- (3) The number of organizational entities should be based on such factors as amount and complexity of work, supervisory SOC, and geographical dispersion. Levels of supervision and review should also be limited to a minimum.
- (4) In lieu of adding supervisory positions, consider establishing work leader or team leader positions and/or assigning new groups to existing management positions. Excess layering of supervisory/managerial positions is not in line with sound position management, particularly when subordinate positions are higher graded.
- 6.511.1.6.4.5
(05-31-2022)
Assignment of Higher-Graded Work
- (1) Higher-graded work should reside in the fewest number of positions needed to carry out the work of the organization, and not spread out to support higher grades for more employees. Deliberate assignment of higher graded work for more than 25 percent of the time is not appropriate and may lead to employee grievances and other undesirable results. Management should assign work equal with the grade level of the current position. Changes in the nature of assignments must be coordinated with the PM/C Office to determine if PD modifications are needed, a new PD should be developed or other actions are required.

- (2) Before recommending more senior working positions, there must be a careful analysis to determine what part of the total amount of work available is above the first FWL. Then a determination must be made as to what part of this higher-level workload can be absorbed by the higher-graded position(s) already available and concentrated in as few additional higher-graded positions as are absolutely necessary.
- (3) The assignment of a limited amount of higher-graded work (generally, this should not exceed 20 percent of the direct work time) to lower-graded employees for developmental purposes is an accepted management practice. This provides lower-graded employees the opportunity to prove they can perform work at the higher level.

6.511.1.6.4.6
(03-19-2010)
Need for Skills and Knowledge

- (1) Work should be clearly defined so that lower graded duties are not performed by higher graded positions. Using paraprofessional or bridge positions will both enrich employee skill sets plus it directly provides upward mobility opportunities.

6.511.1.6.4.7
(03-19-2010)
Use of Paraprofessional Positions

- (1) In determining the best ways to use current staff, the use of paraprofessional positions is strongly encouraged.
- (2) The paraprofessional concept serves to:
 - a. Concentrate paraprofessional duties into lower-level positions (e.g., Tax Fraud Investigative Assistant, Management Assistant, Budget Technician); and
 - b. Establish additional means for employees to qualify (i.e., providing a broader base of recruitment) for professional, administrative, and technician-level positions.

6.511.1.6.4.8
(03-19-2010)
Vacant Positions

- (1) When a position is vacated, the appropriate line official should review it to see if the position can be eliminated or the work modified and assigned to another existing position.
- (2) A vacant position should be abolished if it is one of several similar positions and other employees can absorb the duties, or if there has been a workload reduction equivalent to that of the vacated position.

6.511.1.6.4.9
(05-31-2022)
Establishment of Full Assistant/Deputy Positions

- (1) Full assistant or deputy positions will be established and maintained only when absolutely necessary.
- (2) The PM/C Office will validate the establishment of such a position according to sound position management and classification principles and regulatory guidelines.
- (3) A full assistant/deputy position, regardless of title, is one which fully shares in the responsibilities and delegated authorities for managing the organization and serves as the alter ego to the Senior Executive Service (SES) position. This excludes positions informally referred to as "deputy" which do not include responsibility for directing either the full organization or an equal half of the total organization. Generally, this entails an additional level of review and supervision, and is usually graded one grade level below that of the immediate superior in the GS classification system.

- (4) Full assistant/deputy positions are established only if:
 - a. The SESs duties require considerable travel, extensive external contacts, significant amounts of special project work, etc.; and/or
 - b. The organization requires considerable program and managerial planning, coordination, and direction of numerous subordinate organizational entities, production control, and considerable follow-up work.

6.511.1.6.4.10
(03-19-2010)
**Establishment of Staff
Assistant Positions**

- (1) Staff assistant positions will be established and maintained only when absolutely necessary.
- (2) A staff assistant position, regardless of title, is one which aids the immediate manager by performing a consultative or staff support role, but does not directly share in directing or supervising subordinate staff.
- (3) Staff assistants are normally established when:
 - a. The work of the organization entails extensive and frequent changes in systems and procedures;
 - b. The complexity of the organization's work and the manager's SOC are such that the manager cannot be expected to perform required special projects and studies;
 - c. In large organizations, a routine production control job must be conducted, but does not warrant establishing a full assistant position; and/or
 - d. One segment of the organization's work is highly specialized or must integrate with other components of the organization, but is of insufficient volume to warrant an independent organizational entity.

6.511.1.6.4.11
(05-31-2022)
**Impact of the Person on
the Job (Incumbent-Only
Position)**

- (1) The policy for classifying positions based on "impact of the person on the job" (commonly referred to as "incumbent only" for IRS purposes) is based on the premise that the special knowledge, skills, abilities, talents, or achievements of an individual may have an important effect on the duties, responsibilities, and expectations of the job held. As such, the impact of the person on the job is reflected in the classification when the performance of a particular individual actually makes the job materially different from what it otherwise would be, i.e., a higher-graded position.
- (2) The establishment of a position based on the concept of "impact of the person on the job" does not replace the responsibility to classify the position's additional duties and qualifications by reference to appropriate classification standards and guidelines. It is not acceptable to use "incumbent only" classifications to further the continuance of a misclassified position.
- (3) An incumbent-only position which has been created to accommodate a particular incumbent should be either abolished or restored to its normal classification when the position is vacated.
- (4) An incumbent-only position should be reviewed annually to verify/validate the continuing conditions which warranted the original "incumbent-only" designation. The PM/C Office will initiate contact with the impacted business unit to begin the review process.

- (5) In those situations where an encumbered position does not sustain the current grade level based on the actual work performed, the concept of “impact of the person on the job” or “incumbent only” does not apply and, therefore, corrective action will be taken by the business unit.

6.511.1.7
(03-19-2010)

Position Classification Program

- (1) This section outlines the Position Classification Program objectives, authorities, and principles.

6.511.1.7.1
(03-19-2010)

Definition

- (1) Position classification is the analysis of a position’s duties, responsibilities, and qualification requirements to determine the position’s title, series, and grade level according to classification standards issued by the OPM.

6.511.1.7.2
(03-19-2010)

Objectives

- (1) The objectives of position classification are to:
- a. Ensure pay is based on the principle of equal pay for substantially equal work; and
 - b. Ensure that positions are classified consistent with the criteria and guidance issued by the OPM.

6.511.1.7.3
(05-31-2022)

Delegation of Authority

- (1) Position classification authority is the authority to determine and certify the proper pay plan, title, series, and grade of a position. Only an official who is delegated classification authority may certify the classification of a position by signing the Classification Approved section on the PD coversheet.
- (2) The authority to classify positions is limited to those officials identified in the Servicewide Delegation Order 6-26, Classify Positions in the IRS. Specifically, Human Resources Specialists (Classification) in the PM/C Office have this authority and it may not be re-delegated. This authority pertains to all GS and associated supervisory paybanded positions and all FWS positions covered by this IRM.

6.511.1.7.4
(05-31-2022)

General Principles

- (1) The position classification system is vital to the structure and administration of employee compensation. In this context, the IRS will classify the duties, responsibilities, and qualifications required to perform work in a manner which ensures that:
- a. Pay is based on the principle of equal pay for substantially equal work; and
 - b. Differences in pay are in proportion to substantial differences in difficulty, responsibility, and the knowledge and skills required to perform the work.
- (2) Current OPM policy stipulates that the grade of a position may be determined by the performance of higher-graded duties which constitute at least 25 percent of an employee’s work time. However, work assignments must be made according to sound position management principles and within the grade level of the current position as described in the PD. Human Resources Specialists (Classification) will ensure positions are classified consistent with this policy and will seek management input to validate the extent to which higher-graded duties are performed relative to the overall duties performed.
- (3) Position classification recognizes/acknowledges the duties, responsibilities, and qualifications inherent within a position, and not those of an individual. Rare

circumstances may exist whereby an individual distinguishes himself/herself by bringing to the job a greater set of skills and knowledge that enables management to recognize the position's true value at a higher grade level (refer to 6.511.1.6.4.11, "Impact of the Person on the Job" ("Incumbent-Only Positions"). In those situations, the added duties and qualification requirements will be classified by reference to the appropriate classification standard(s) and guidelines, and the position will be identified as "incumbent only" on the PD coversheet. Once vacated, the position will revert to its original classification or be abolished.

6.511.1.8
(03-19-2010)
**Policy and Operational
Guidance**

- (1) This section provides policy and operational guidance relative to position management and position classification program areas.

6.511.1.8.1
(05-31-2022)
**Role of the HCO Human
Resources Staffs in
Organizational Change
Initiatives**

- (1) The HCO has a significant role to play in support of organizational change initiatives and requirements are found in IRM 1.1.4, Organizational Planning.
- (2) Human Capital support may involve labor relations, recruitment, retirement counseling, use of strategies to mitigate impact on employees, classification of positions, advisory services for position management, and a variety of other support activities. Organizational change initiatives are subject to coordinated reviews by various program areas to determine impact.
- (3) Business units should work closely with the PM/C Office during the planning stages for optimum results. The PM/C Office will review proposals and provide advisory and consultative services in areas such as:
- a. Organizational and position design and grade structures;
 - b. SOC and related position management issues;
 - c. Use of higher graded positions;
 - d. Analyst/administrative staffing;
 - e. Appropriate use of PDs, including modifications or development of new PDs;
 - f. Workload studies; and
 - g. Other related program areas as needed.

6.511.1.8.2
(03-19-2010)
**Authorized Staffing
Patterns**

- (1) Reserved

6.511.1.8.3
(05-31-2022)
Workload Studies

- (1) Performing workload studies will determine the adequacy of an organization's staffing given past, current, and projected workloads. These studies identify the changes needed to the grade structure of an organization in order to match the appropriate number and grade levels of positions performing the work with the volume and complexity of work to be accomplished.
- (2) Workload studies will serve as a basis for reviewing a proposed increase to the FWL of a position.

- (3) Each business unit is responsible for conducting workload studies as necessary, and preparing paperwork/documentation according to functional guidelines and requirements as well as those outlined in this IRM. At the very least, a workload study must involve:
 - a. Determining the staff years (or FTEs) of work to be accomplished and the skill (grade) levels required; and
 - b. Determining the ability of the current staff to perform current/projected work, given the staff's current size and skill (grade) levels.
- (4) The PM/C Office will provide guidance and support if needed.

6.511.1.8.4
(05-31-2022)
Span of Control (SOC)

- (1) It is the policy of the IRS to establish and maintain an effective SOC, with particular emphasis on first-level and second-level managers. An effective SOC entails, to the extent possible, assigning the maximum number of individuals to the fewest number of managers while ensuring achievement of organizational goals and program objectives.
- (2) Management is responsible for maintaining appropriate spans of control according to the guidance outlined in this document as well as in line with sound position management and position classification principles.
- (3) Every effort should be made to establish a *minimum* of 10 subordinates for a first-level manager, where feasible.
- (4) No organizational entity with a first-level manager will be established or maintained with less than five (5) subordinates unless exceptions are approved by the Division Commissioner or equivalent.

6.511.1.8.4.1
(03-19-2010)
SOC - Definitions

- (1) **Direct-report** – Any individual, whether managerial or non-managerial, under the direct supervision of a specific manager, regardless of managerial level. For example, a first-level manager is considered a direct-report to his/her immediate manager.
- (2) **SOC** – Total number of subordinate positions (both managerial and non-managerial) under the direct supervision of the immediate manager. This is shown in the form of an SOC ratio (e.g., 1:12).
- (3) **SOC range** – Numerical range delineating the minimum and maximum number of individuals that may be assigned to their immediate manager. For example, an SOC range for a first-level manager may be shown as 10 –15.
- (4) **SOC range** – A Numerical indicator that reflects the total number of individuals assigned to the same immediate manager. For example, 10 individuals assigned to the same immediate manager are represented as an SOC ratio of 1:10.

6.511.1.8.4.2
(05-31-2022)
IRS SOC Targets

- (1) SOC ranges for first, second, and third-level managers are developed in the form of a numerical range. See Exhibit 6511.1-1 for organizational definitions. The following shows the established IRS SOC targets:

Campus	Non-Campus	Headquarters
First-level Manager = 1:12- 20	First-level Manager = 1:10-15	First-level Manager = 1:8-10

Second-level Manager = 1:8-12	Second-level Manager = 1:7-10	Second-level Manager = 1:5-7
Third-level = 1:3-6		Third-level = 1:4-5

- a. SOC ranges will pertain to actual on-rolls versus authorized positions. *(Note: Business units may consider the SOC for authorized positions when establishing or modifying organizational structures; but SOC will be tracked based on actual on-rolls.)*
- b. Consider only permanent and temporary (appointment) employees in “pay” status should be considered for SOC purposes. Conversely, do not consider employees in “non-pay” status in determining SOC. This does not include employees who are on temporary promotions or details to an organization.
- c. Whenever possible, structure staffing levels of organizational entities on the high side of the SOC range.
- d. Count the total number of subordinates (on-rolls) reporting directly to the manager when determining SOC ratios for first-level managers.
- e. Count the total number of on-rolls (both manager and non-manager) reporting directly to the immediate second or third-level manager when determining the SOC ratios for second-level and third-level managers.
- f. In calculating an overall SOC ratio for an organization, divide the total number of managers into the total number of non-managers. For example, a function with 10 managers and 90 non-managers would have an SOC ratio of 1:9.
- g. At a minimum, review the organizational SOC on an annual basis. Updates or modifications to locally-established SOC ranges that are below established IRS targets must be approved by the appropriate Deputy Commissioner.

6.511.1.8.5
(05-31-2022)
Position Descriptions

- (1) A PD is the official description of management’s assignment of major duties, responsibilities, and supervisory relationships to a position. The description of each position must be kept up to date and include information about the job which is significant to its classification. Position descriptions serve as the primary authorization document for the expenditure of appropriated Federal funds.
- (2) All positions in the IRS must be established by means of an appropriately classified PD that is regularly reviewed and recertified every five (5) years through the PM/C Office.
- (3) The PM/C Office is the only office authorized to maintain and update the IRS repository of PDs as well as master record information in related personnel systems. The PM/C Office controls the content of the IRS PD Library and will make updates/changes as needed.

6.511.1.8.5.1
(05-31-2022)
Responsibilities for the Preparation and Classification of PDs

- (1) Supervisors and managers are responsible for assigning duties, responsibilities, and supervisory controls documented in an PD and developing PDs according to formats established for supervisory and non-supervisory PDs. PM/C will provide technical advice and guidance. All PDs must include a statement signed by the approving official certifying the accuracy of the major duties, responsibilities, and organizational relationships.

- (2) Classification requests must include, at a minimum, the following information:
 - a. Draft PD in the proper format nine (9) factors for non-supervisory position and six (6) factors for supervisory position;
 - b. Identification of current PD being modified/replaced (if applicable);
 - c. Signed coversheet by the approving authority certifying the accuracy of the major duties, responsibilities and organizational relationships;
 - d. Management survey for risk designation;
 - e. Current or proposed organization charts showing the position location and its relationship with supervisory echelons over the position up to the first SES position; and
 - f. Mission statement(s) of the organization to which the position will be assigned.
- (3) All requests from business units to use a PD that is not classified specifically for their organization must be coordinated with the PM/C Office. Business units must also adhere to the guidelines for requesting certain information technology positions outside of the Information Technology business unit.
- (4) The Servicewide Delegation Order 6-26 specifies the final authority to classify positions in the IRS. Human Resources Specialists (Classification) in the PM/C Office are also responsible for determining all data elements associated with the position (i.e., bargaining unit status, competitive level code, risk/sensitivity level, Fair Labor Standards Act (FLSA) status, etc.) and will execute changes as necessary.
- (5) The PM/C Office provides copies of all bargaining unit PDs to the NTEU as required.

6.511.1.8.5.2
(05-31-2022)

Evaluation Statements

- (1) The evaluation statement is a written explanation of how the pay plan, title, series, and grade were determined by the classifier.
- (2) Human Resources Specialists (Classification) in the PM/C Office must prepare and maintain written evaluation statements for all PDs.
- (3) Evaluation statements are prepared considering the position classification standard(s) and/or guides used to classify the position.
- (4) Positions classified based on unique criteria/circumstances will include a more comprehensive explanation (i.e., mixed grade/series positions, positions with no published standards, positions subject to desk audits, "01" series such as 201, 301, incumbent only, controversial or precedent setting positions, etc.)

6.511.1.8.5.3
(03-19-2010)

**Pen and Ink Changes
(Amendments)**

- (1) A "pen-and-ink change" or *amendment* to a PD is authorized when there is a change in the duties that does not affect the original classification of the position's current series and grade. An amendment documents the revision in duties but does not require a complete re-writing of the original PD.
- (2) Management is responsible for initiating pen-and-ink changes. The PM/C Office is available to give guidance and assistance as needed or requested.
- (3) The HCO, through the PM/C Office, will coordinate those pen-and-ink changes affecting multiple business units.

6.511.1.8.5.4
(03-19-2010)

Statements of Difference

- (1) Statements of Difference are no longer used or authorized within the IRS.

6.511.1.8.5.5
(03-19-2010)

Competitive Level Codes (CLC)

- (1) Use CLC to document competitive levels which are groups of interchangeable positions in the IRS that have the following characteristics:
 - a. They are in the same grade and the same occupational series;
 - b. They are sufficiently alike in duties, responsibilities, pay schedules, working conditions, terms of appointment, and qualification requirements; and
 - c. The incumbent of any one position could move to any other position without undue interruption.
- (2) Agencies must assign competitive levels to all PDs for the purpose of a Reduction in Force. The PM/C Office assigns CLCs to all PDs to document competitive levels.
- (3) Business unit requests for a review, change, or assignment of a new CLC must be made in writing and sent to the PM/C Office. Provide justification that includes:
 - a. Why the position is not considered sufficiently alike to others in an existing CLC; and
 - b. Why undue interruption will occur if the request is not approved.
- (4) Other supporting documentation may be requested by the PM/C Office.

6.511.1.8.6
(05-31-2022)

Desk Audits

- (1) A desk audit is an interview process conducted on site or by phone (and may be supplemented by written documentation) to gather information necessary to validate the accuracy of a PD, including title, series, grade, and pay plan.
- (2) Business unit management is responsible for initiating desk audit requests to the PM/C Office that include all pertinent information.
- (3) PM/C Office will conduct desk audits on work that is currently being performed on a permanent and on-going basis.
- (4) Human Resources Specialists (Classification) from the PM/C Office are responsible for conducting desk audits.
- (5) Any IRS employee may request a desk audit because of a formal classification appeal and/or grievance filed by the employee.
- (6) Desk audits are not to be used as a promotional tool and the following does not constitute a request for a desk audit:
 - a. Volume of work;
 - b. Length of service;
 - c. Quality of work;
 - d. Efficiency of performance;
 - e. Unusual qualifications; or
 - f. Diligence or overtime work.

6.511.1.8.6.1
(05-31-2022)

**Requests for Desk
Audits**

- (1) Desk audit requests must be in writing and include, at a minimum, the following information:
 - a. Name of employee(s) to be audited;
 - b. PD number, title, series, grade, and pay plan;
 - c. Organizational location of the assigned unit of the affected employee(s);
 - d. Name, title, and telephone number of the immediate manager(s) of the subject position(s);
 - e. Reason(s) for the request, e.g., how the work and/or organization have changed, part of an Equal Employment Opportunity (EEO) grievance, accretion of higher-graded duties, etc.;
 - f. Other documentation that will support/justify the desk audit request (i.e., identification of performed duties not in the PD); and
 - g. If alleging higher-graded work, describe alternatives management considered in lieu of assignment of alleged higher-graded work. Include an explanation of other options considered (e.g., dividing the duties among existing positions, contracting externally or with other agency counterparts, etc.), and the reasons these alternatives were rejected.
- (2) Forward the completed desk audit requests and supporting documentation to the PM/C Office through management channels according to business unit protocol.
- (3) The PM/C Office will conduct the desk audits(s) either telephonically or in person at a date agreed upon with the employee(s) and manager(s). The PM/C Office may choose to conduct management interviews if needed. The specialist performing the desk audit may request work samples and other supporting written documentation, including desk audit questionnaires.
- (4) The PM/C Office will issue a final report of findings to the requesting function based on established timeframes. In those instances where three (3) or more audits are conducted, a mutually-agreeable completion date will be established between management and the specialist conducting the audit(s).
- (5) Based on the report of findings issued, management may respond as follows:
 - a. If the finding results in a proposed *increase in grade*, management may choose to:
 1. Upgrade the position competitively;
 2. Upgrade the position non-competitively provided that all criteria are met relative to the agency's policy on accretion of higher-graded duties;
 3. Reassign the higher-graded duties from the position and keep the position's current grade; or
 4. Eliminate the higher-graded duties completely and keep the original position's current grade.
 - b. If the finding results in a proposed *reduction in grade*, management may choose to:
 1. Assign higher-graded work appropriate to the position in order to sustain its current grade level; or
 2. Initiate a personnel action to change the employee to the lower grade. The personnel action must be effective no later than the beginning of the

fourth pay period following the date of the decision to change the position to the lower grade, except when a later date is specifically provided in the decision.

- c. If the finding results in no proposed change to the grade of the position, but a proposed change only in the title and/or series, management must:
 - 1. Initiate the appropriate action to update the PD accordingly;
 - 2. Assign the employee(s) to a proper PD that already exists; or
 - 3. Develop a new PD as appropriate.

6.511.1.8.7
(05-31-2022)
**Position Review
Program (PRP)**

- (1) The Treasury Department's Human Resources Issuance System (HRIS) Transmittal Number 18-002, requires all Treasury Department bureaus, offices, and organizations to establish and conduct a program which periodically reviews position classification and position management.
- (2) The Position Review Program (PRP) implements the provisions of the Treasury Department's HRIS Transmittal Number 18-002.
- (3) The overall objective of the PRP is to assess and provide recommendations relative to position classification and related position management issues within an organizational entity. In this vein, the program is not intended as a "policing" process. Rather, it is intended to be a partnership process for evaluating current PM/C issues and practices, coupled with ideas and approaches designed to enhance and improve those program areas that would benefit from further management action. As such, the potential payoff resulting from a collaborative PRP process can be substantial in such areas as increased employee satisfaction and morale, improved organizational effectiveness, reduced labor costs, and expanded upward mobility opportunities, among others. Specific PRP objectives may include:
 - a. Enhancing management's awareness of the importance of the accuracy of PDs, ensuring the existence of a current, adequate, and accurate PD for each employee;
 - b. Ensuring managerial accountability for accuracy in assigning work commensurate with assigned PDs;
 - c. Periodic management monitoring of the match between workload and grade structure, and redesigning positions accordingly;
 - d. Establishing bridge positions for career progression purposes;
 - e. Maintaining the consistency of position classifications with appropriate standards;
 - f. Identifying problem areas or positions requiring classification action;
 - g. Increasing the understanding of managers and employees of the principles, uses, and objectives of position management and position classification;
 - h. Reviewing incumbent-only positions with the objective of ensuring their continued accuracy; and
 - i. Eliminating questionable positions and structures.
- (4) The IRS Human Capital Officer has responsibility for:
 - a. Effectuating the PRP within the IRS; and

- b. Developing and issuing general guidelines and reporting requirements to ensure attainment of the objectives of the PRP.
- (5) The PRP includes targeted reviews focused on individual business units, desk audits, special studies, PD reviews, and reviews of Requests for Reorganizations (ROC). No numerical or percentage qualifiers will be officially established or required as part of any PRP process, however, areas of special interest include:
- a. GS-14 and GS-15 non-supervisory positions;
 - b. GS-301 and GS-343 positions;
 - c. Unusual or precedent-setting position;
 - d. Position established within the past twelve months;
 - e. Deputy/assistant chief positions;
 - f. Confidential and management official positions;
 - g. PDs older than five (5) years;
 - h. Span of control and position management concerns;
 - i. Impact of the person on the job (incumbent only) positions;
 - j. Grade structures and appropriate career paths; and
 - k. Overall adherence to proper position management principles and classification law.
- (6) In all cases, the PM/C Office will document findings and work closely with the business units to address concerns and provide viable options.

6.511.1.8.8
(05-31-2022)
**Draft and New Position
Classification Standards**

- (1) The PM/C Office reviews and provides IRS' comments to the OPM on all draft position classification standards. The PM/C Office will ask for and consolidate comments from affected business units or equivalent functions, for inclusion in final response(s) to Treasury/OPM as appropriate.
- (2) When the OPM issues new or updated classification standards for implementation, the PM/C Office will notify all impacted business units and establish action plans according to OPM prescribed timeframes. This includes beginning application of new standard(s) to all covered positions within one to three months from the official release date and completing within twelve (12) months from the official release date.
- (3) Should changes to positions occur based on application of a new standard (i.e., title, series, or grade), the PM/C Office will work closely with impacted business units to explore options/alternatives before final action is taken.

6.511.1.8.9
(05-31-2022)
**Position Classification
Appeals**

- (1) A *position classification appeal* is a formal written request initiated by any IRS employee asserting an inaccuracy in the title, series, grade, and/or pay plan of the position to which the employee is officially assigned.
- (2) An employee may file a classification appeal either to the IRS or directly to the OPM. Appeal decisions given by OPM are final and binding for all incumbents and similarly situated positions are to be reviewed. An appeal to OPM is an employee's final appeal right.
- (3) Appeal requests must be submitted according to established IRS and/or OPM criteria. Refer to IRS criteria under Filing a Classification Appeal at 6.511.1.8.9.1. OPM criteria can be found at: <http://www.opm.gov/classapp/index.asp>.

6.511.1.8.9.1
(05-31-2022)
**Filing a Classification
Appeal**

(4) The Associate Director, PM/C Office (HCO), will adjudicate all classification appeal decisions within the IRS.

(1) Law requires the IRS to classify all positions according to position classification standards or other guides issued by the OPM. Any employee covered by the GS classification system or the FWS has the right to appeal the classification of the position to which he/she is currently assigned by an official personnel action.

a. Filing an Appeal

1. Employee Representative

(1) The employee may personally file an appeal or may designate a representative to assist in preparing and presenting the appeal. The representative may be present at a desk audit or meeting to discuss the appeal but may not participate in or contribute to the audit. Additionally, the representative cannot have management or classification authority over the position.

b. Filing Options

1. GS employees and pay-banded IR employees may appeal to the IRS or directly to the OPM but may not appeal to both the IRS and OPM at the same time. If an employee appeals first to the IRS and the decision is unfavorable, he/she can still appeal to the OPM. However, if the employee first appeals to the OPM and the decision is unfavorable, he/she cannot then appeal to the IRS.
2. FWS employees must first appeal to the IRS before pursuing an appeal with OPM. If the decision is unfavorable, he/she may appeal to the OPM within 15 calendar days of the date the IRS decision was received.
3. IRS appeals must be filed with the Associate Director, PM/C Office. The PM/C Office will make the final classification determination for the IRS. There is no further review within the Department of Treasury. If the decision is unfavorable and the employee wishes to appeal further, the appeal must be filed with the OPM office serving the geographical area where the employee's position is located. To find the OPM office that serves your area, visit the OPM website at: <http://www.opm.gov/classapp/index.asp>.

(2) Required Information for IRS Appeals

- a. All classification appeal requests must be submitted to the PM/C Office via the centralized mailbox: *HCO Position Management & Classification Office. Use Position Classification Appeal in the subject line and include the following information:
1. Employee's name, e-mail address, and office telephone number;
 2. Name and e-mail address of the representative, if one is selected;
 3. Title of the employee's assigned organizational segment;
 4. Employee's current pay plan, official title, series, grade, and assigned PD number;
 5. Requested title, series, and grade;

6. A copy of the employee's official PD, along with a signed statement from the employee and manager that the PD is accurate;
7. A detailed explanation of why the employee believes the position is inaccurately classified; and,
8. Any other information about the position that will aid in the decision process.

(3) Appealable and Non-Appealable Issues

a. Appealable Issues:

1. Grade level of the position;
2. Official title (but not the organizational title) of the position, when the applicable OPM classification standard has prescribed the title;
3. Occupational series of the position; or,
4. Position's inclusion in or exclusion from the GS or the FWS.

b. Non-Appealable Issues that may be reviewed under Administrative or Negotiated Grievance Procedures as applicable:

1. The content or accuracy of an official PD, such as the inclusion or exclusion of a major duty in the official PD. When an employee questions the accuracy of a PD, the manager should first review the matter;
2. An assignment or detail outside the scope of the normally performed duties outlined in the PD;
3. The accuracy, consistency, or use of any supplemental classification guides issued by the Service; or,
4. The title of the position, unless OPM has established a specific official position title in the published classification standard or guide.

c. Non-Appealable Issues that cannot be appealed or reviewed:

1. Class, grade level, or pay system of a position to which an employee is not assigned by an official personnel action (i.e., an employee cannot appeal the classification of someone else's position);
2. Class, grade level, or pay system of a position to which an employee is temporarily promoted less than two (2) years or to which an employee is detailed;
3. Proposed classification of a position before the classification action takes place;
4. The classification of an employee's position based on comparisons with other positions rather than with OPM published standards and guides;
5. The accuracy of grade level criteria contained in an OPM-originated classification standard or guide; or,
6. A classification appeal decision issued by the OPM when no changes have occurred in either the major duties of the position or the applicable classification standard(s).

6.511.1.8.10
(03-19-2010)

Corrective Actions

- (1) The HCO, through the PM/C Office, is authorized to mandate corrective position classification actions for all positions in the IRS under its authority when the exercise of classification authority has been inconsistent, incorrect, or otherwise inappropriate.

- (2) Corrective actions result from management inquiry, desk audits, position reviews, application of new classification standards, classification appeals, grievances, or reorganizations.
 - (3) HCO directed corrective actions must be achieved within established time-frames.
- 6.511.1.8.11
(05-31-2022)
Upgrade of Positions
- (1) An authorized position upgrade via a non-competitive promotion action occurs only when a position has been officially reclassified to a higher grade level and clearly meets the accretion of higher graded duties criteria.
 - (2) The PM/C Office or the OPM reclassification of a position is the only official means for a position to be upgraded. In those instances where a position is upgraded, the PM/C Office will issue a memorandum to the impacted business unit along with appropriate implementing instructions.
 - (3) The following are considered appropriate non-competitive promotion actions:
 - a. Upgrade of a position due to assignment of additional higher-graded duties and responsibilities (i.e., accretion of higher-graded duties);
 - b. Upgrade of a position because of the implementation of a new or revised OPM classification standard; or
 - c. Upgrade of a position because of the correction of an initial classification error.
- 6.511.1.8.12
(05-31-2022)
Accretion of Higher-Graded Duties
- (1) Accretion of higher-graded duties is the gradual addition of duties and responsibilities to a position over a period of time which results in re-classifying the position to a higher grade. Initiation of a non-competitive promotion action based on higher-graded duties may occur only when all of the following criteria are met:
 - a. The position is encumbered, and the affected employee gradually assumed and performed higher-graded work at least 25 percent of the time for a minimum period of six (6) consecutive months;
 - b. The PM/C Office performed a desk audit which documents the performance of higher-graded work by the employee;
 - c. The proposed promotion is to a new position which replaces the former position, and which does not fall within the criteria outlined below under Exclusions (6.511.1.8.12(2));
 - d. The proposed upgrade is in conformance with provisions of the National Agreement between IRS and NTEU, the IRM, and all other applicable statutes, rules, and regulations;
 - e. The impacted employee(s) meet(s) all qualification and time-in-grade requirements;
 - f. The proposed upgrade will not have an adverse impact on any other encumbered position; and
 - g. A PD is classified for the new position.
 - (2) Exclusions – The following situations are excluded from qualifying for non-competitive promotion based on accretion of higher-graded duties:
 - a. An additional position is created which does not supersede or is not the clear successor to the affected position;

- b. There are multiple incumbents in the same organizational entity who perform like work and/or are on the same PD with the intent to promote only a specific individual(s);
- c. The major duties of the incumbent's current position are not absorbed into the new position;
- d. The incumbent's current position changes from a one-grade interval series to a two-grade interval series (e.g., GS-592 to GS-526);
- e. The incumbent's current position changes occupational series (e.g., GS-343 to GS-201);
- f. The incumbent's current position changes from a non-supervisory to a supervisory position, or vice versa;
- g. The incumbent's current position changes from a non-lead to a lead position, or vice versa;
- h. Reassigning non-supervisory positions from one organizational entity to another to upgrade a specific supervisory position;
- i. Assigning a specific set of higher-graded work all at once or within a short period of time (a few months) to an employee for the purpose of upgrading a specific employee's position (i.e., planned management action); or
- j. Changing the FWL/target grade of any position which crosses organizational and/or functional lines.

(3) The PM/C Office will conduct a desk audit of the affected position. At a minimum, the desk audit will determine:

- a. If the incumbent is performing any higher graded duties;
- b. Is the incumbent performing the higher graded duties at least 25 percent of the regular and ongoing work time;
- c. Why was the work assigned to the position;
- d. How long has the incumbent been performing the higher graded work;
- e. What other positions exist in the organizational entity that could perform the higher graded work other than the affected position;
- f. Should an upgrade occur, could/will that affect other identical/similar positions that exist in the organizational entity; and
- g. Should an upgrade occur, could/will that affect management position(s) that exist within the organizational entity.

(4) The PM/C Office will issue desk audit findings and provide guidance for final resolution.

6.511.1.8.13
(05-31-2022)

**Designation and Use of
Management Official and
Confidential Positions**

- (1) It is the policy of the IRS to ensure that employees are correctly designated as management official or confidential.
- (2) Management Official is defined as "...an individual employed by an agency in a position the duties and responsibilities of which require or authorize the individual to formulate, determine, or influence the policies of the agency."(5 USC. §7103(a)(11))
 - a. The Federal Labor Relations Authority (FLRA) has defined the critical terms in Section 7103(a)(11) as having the following meanings:
 - 1. "Formulate" means to create, to establish, or to prescribe;
 - 2. "Determine" means to decide upon or to settle upon;
 - 3. "Influence" means to bring about or to obtain a result; and
 - 4. "Policies" are general principles, plans, or courses of action.

- b. The FLRA has further interpreted the statutory definition of management official as "...an individual who is identified with management and who, by virtue of his or her stature and level of responsibility within the agency, must have the interests of agency management as his or her primary concern in the context of a collective bargaining relationship." (FLRA 172, October 30, 1981)
 - c. The FLRA has further expounded on two key concepts relative to the role of a management official:
 - 1. The person goes beyond being solely a technical expert or "resource" person in creating policy; and
 - 2. The person is a KEY PLAYER and actively participates in the decision-making process to commit the agency to a specific course of action (i.e., establishing policy).
 - 3. Both of the above key concepts must be met in order to be defined as a management official.
- (3) The definition of a confidential employee is defined as "*...an employee who acts in a confidential capacity with respect to an individual who formulates or effectuates management policies in the field of labor-management relations.*" (5 USC. §7103(a)(13))
- a. The Federal Labor Relations Authority (FLRA) has further determined that an employee is "confidential" if:
 - 1. There is evidence of a confidential relationship between an employee and the employee's manager; and
 - 2. The manager is significantly involved in labor-management relations.
 - b. The manager must be involved in additional labor relations' activities other than the normal grievance process routinely encountered in a managerial position. The manager would need to have significant workload in:
 - 1. Advising upper management on or developing negotiation positions concerning proposals;
 - 2. Preparing arbitration cases for hearing; and
 - 3. Consulting with upper management concerning the handling of unfair labor practices.
 - c. A manager's involvement with personnel matters such as appraisals, disciplinary actions, promotions, grievances, and commenting on matters on contract negotiations does not constitute significant involvement in labor relations activity.
 - d. A confidential employee routinely maintains files containing confidential employee/labor relations material, has advance notice of personnel actions, has access to management recommendations on contract negotiations, attends regularly-scheduled management meetings on labor relations problems and grievance responses, and answers unfair labor practice (ULP) charges.
 - e. An employee is not confidential if he/she accesses information of a non-labor relations nature, e.g., maintaining files containing taxpayer returns,

handling communications regarding work regularly assigned to the area, screening mail for a manager who does not effectuate management policies in the field of labor-management relations, operating equipment by which personnel data is extracted, or attending only those meetings where bargaining unit employees are in attendance. These examples do not extend to issues about labor relations policies.

- (4) Responsibilities for ensuring the accurate designation and use of management official and confidential positions:
 - a. HCO – The HCO is responsible for ensuring that PDs contain the appropriate language, including the necessary duties and responsibilities that support the PD’s designation as *management official* or *confidential*.
 - b. Business units – Each business unit is responsible for ensuring that employees placed on these PDs are assigned duties commensurate with that designation.
 - c. The designations will be recorded on the PD. Form 14119, Validate Management Official or Confidential Positions Within the IRS will be used to document information regarding the designation.
 - d. A management official will be assigned Form 12450-B Performance Plan for Management Officials, while employees designated as “confidential” will be under the appropriate CJE’s or Form 12450-D for confidential GS-343 management/program analysts.
 - e. Management is responsible for assigning performance plans according to position designations.

6.511.1.8.14
(05-31-2022)

**Developmental or
Trainee “Lead” and
Management Positions**

- (1) Developmental or trainee positions are typically established for non-supervisory positions.
- (2) There is no mechanism to legitimately document *lead* positions as “trainee” or “developmental.” Per the OPM General Schedule Leader Grade Evaluation Guide, classification of a *lead* position is one (1) grade above the highest non-supervisory grade level of the work led. Subsequently, this is not subject to further interpretation and/or manipulation.
- (3) Classification of management positions are based on a combination of factors. In general, management positions are classified one or more grades above the base level of technical work performed within the organizational entity they manage. Therefore, “career ladder” supervisory positions are not allowed as they are in opposition to classification regulation.
- (4) As an alternative to creating a *career ladder* management position, consider using the Frontline Manager Trainee template. This template uses the “manager-in-training” approach through the use of various training techniques, including on-the-job training, details, formal and informal training classes, and other methods as part of a formal training agreement process. Coordinate all requests with the PM/C Office.
- (5) Use of a trainee management PD must be in conjunction with a competitive, formal leadership program (i.e., FLRP). During the official program, management trainee PDs can be used for temporary promotion/detail assignments. Management trainee PDs may not be used for permanent placement (competitive or non-competitive).

6.511.1.8.15
(05-31-2022)
**Career Ladder for
Above-Full Working
Level Positions**

- (1) For positions established above the first FWL or “senior” positions, establishment of developmental or career-ladder positions is not permitted since the notion of a “trainee” senior position runs contrary to the concept for which the senior position was originally established, i.e., the position serves as a program authority and technical expert which operates with a high level of independence. Creating a developmental or “trainee” senior position is a contradiction in terms, as well as in performance expectations and sound position classification.

6.511.1.8.16
(03-19-2010)
**Collateral Duty
Assignments**

- (1) Collateral duty assignments are official duties and responsibilities assigned to an employee in addition to the primary duties of the position the employee occupies. Examples include: Contracting Officer’s Technical Representative (COTR), Taxpayer Advocacy Liaison, Integrated Data Retrieval System (IDRS) Security Representative, Functional Office Automation Coordinator, etc.
- (2) Collateral assignments have the following characteristics with respect to position classification:
 - a. The collateral assignment is distinct and separate from the primary duties and responsibilities of the affected position, and does not constitute the primary purpose for establishing or continuing the position;
 - b. The assignment does not constitute a grade-controlling duty or responsibility;
 - c. The assignment is not a primary duty of the position (it constitutes less than 25 percent of the employee’s work time); and
 - d. The collateral duties are specific to the affected individual employee(s), not to all incumbents of the same PD.
- (3) Management is responsible for initiating and completing Collateral Duty statements. The PM/C Office is available to provide guidance and assistance.
- (4) The approved collateral duties will become part of the official PD of the impacted employee(s).
- (5) An official change to a PD is required when the collateral duty requires specific skills that are different from those in the original PD and are paramount in influence and weight, or when the collateral duty results in a change to the series, grade, and/or job elements and performance standards of the original PD.

6.511.1.8.17
(05-31-2022)
Unclassified Duties

- (1) *Unclassified Duties* are those tasks and responsibilities to which an appropriate classification authority has not yet assigned an occupational series, title, and grade level.
- (2) An employee may be detailed to unclassified duties but not officially assigned to unclassified duties. When necessary to detail an employee to unclassified duties, management is responsible for describing duties and responsibilities that will be performed.
- (3) Make details to unclassified duties only on rare occasions. When such a detail is necessary, see IRM 6.300.1.9.1, Detailing Employees without Regard to the 120-Day Limitation for information on processing details.

6.511.1.8.18
(05-31-2022)

**Position Management
and Position
Classification Web Sites**

- (1) Key OPM/IRS Web Sites containing position management and position classification information:
- a. *<http://hco.web.irs.gov/posclass/index.html>*
 - b. *<http://www.opm.gov/a-z-index>*
 - c. *<https://www.opm.gov/fedclass/index.asp>*

Exhibit 6.511.1-1 (05-31-2022)
Servicewide SOC Organizational Definitions

Campus	Non-Campus	Headquarters
First-level Manager = 1:12- 20	First-level Manager = 1:10-15	First-level Manager = 1:8-10
Second-level Manager = 1:8-12	Second-level Manager = 1:7-10	Second-level Manager = 1:5-7
Third-level = 1:3-6		Third-level = 1:4-5

“Campus” pertains to:

- Submission Processing, Compliance Services and Accounts Management Centers plus the aligned Call Sites

“Non-Campus” pertains to:

- Facilities Management & Security Services (FMSS)
- Chief Financial Officer (CFO)
- Communications & Liaison (C&L)
- Criminal Investigation (CI)
- Human Capital Office (HCO)
- Information Technology (IT)
- Large Business & International (LB&I)
- Independent Office of Appeals
- Privacy, Governmental Liaison & Disclosure (PGLD)
- Procurement
- Small Business/Self-Employed (*SBSE Non-Campus Operations*)
- Tax Exempt/Government Entities (TEGE)
- Taxpayer Advocate Service (TAS)
- Wage & Investment (*W&I Non-Campus Operations*)

“Headquarters” pertains to:

- Office of the Commissioner (including Chief of Staff)
- Deputy Commissioner, Operations Support Immediate Offices (*excluding Procurement*)
- Deputy Commissioner, Services & Enforcement Immediate Offices
- Affordable Care Act Office
- Equity, Diversity & Inclusion
- Office of Online Services
- Office of Professional Responsibility
- Research, Applied Analytics & Statistics
- Return Preparer Office
- S&E Program Management Office
- Whistleblower Office

Note: Definitions set according to the 2019 National Agreement, Article 1, Section 3.

